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ABSTRACT

Summary statistics on revenues for elementary and secondary education during the 1977-78 school year, broken down by state, are reported in this publication. It also contains data on operating expenditures, capital outlay, and level of debt service for local school districts. Table four includes all current expenditures for elementary education, including that for state administration. Table five shows total current expenditures for public elementary and secondary education at the local level, presented according to major functional categories. Table nine presents current expenditures defined by Public Laws 81-874 (School Assistance in Federally Affected Areas) and 89-10 (the Elementary and Secondary Education Act of 1965). The information in the report is directed particularly to both educational researchers and those who administer programs under the federal laws referred to above. (PGD)

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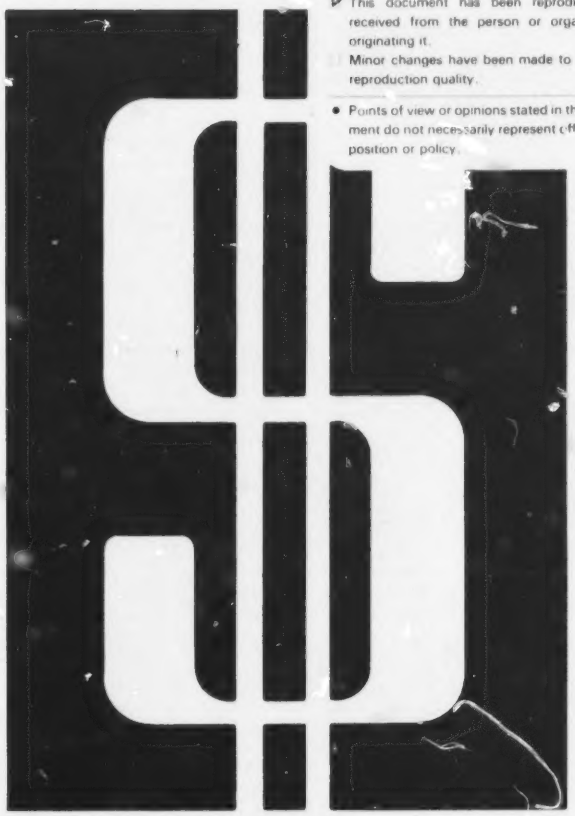

Revenues and Expenditures

for Public Elementary and Secondary Education

1977-78

by
Betty J. Foster
National Center for
Education Statistics

NCES 80-100

EA 013 661

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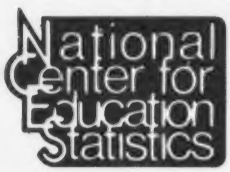

National Center for Education Statistics

"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education Statistics (NCES) presents this publication in response to the increasing interest of the educational community in public elementary and secondary education expenditures. NCES began publishing data in 1968 compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined in P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, The Elementary and Secondary Education Act of 1965.

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions we acknowledge and appreciate.

Recognition is given to members of the Institutional Surveys Branch of NCES in preparing this publication. Elaine J. Price and Deloras F. Austin were responsible for preparing the basic tables and Emily N. Paige typed the manuscript.

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Contents

Page

Foreword iii

Highlights vii

Introduction 1

Revenues 3

Expenditures 5

Total Current Expenditures 5

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10 5

Appendix: Reproduction of NCES Form 2350-6 ... 23

Charts

1. Average daily attendance of pupils in public elementary and secondary schools: 1972-73 through 1977-78 6

2. State average current expenditure per pupil for operation of public elementary and secondary schools, by quartile: 1977-78 7

3. Lowest, 1st decile, median, 9th decile, and highest State averages of current expenditure per pupil: 1972-73 to 1977-78 7

4. Adjusted U.S. average current expenditure per pupil, in constant (1977-78) dollars: 1972-73 to 1977-78 8

Tables

Text Tables

A. Revenues, by source, for public elementary and secondary education agencies: 1965-66, 1976-77, and 1977-78 4

B. Expenditures at the local level for current operation of the regular public elementary and secondary programs, by functional category: 1965-66, 1976-77 and 1977-78 6

C. U.S. average and lowest and highest State averages of current expenditure per pupil: 1972-73 to 1977-78 7

D. Adjusted U.S. average and lowest and highest State averages of current expenditures per pupil in constant (1977-78) dollars: 1972-73 to 1977-78 8

Basic Tables

1. Revenues of local public elementary and secondary education agencies, by source and by State or other area: Aggregate United States, 1977-78 11

2. Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78 12

3. Local revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78 ... 13

4. Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1977-78 14

5. Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78 15

6. Public elementary and secondary school current expenditures for other pupil and community services, by State or other area: Aggregate United States, 1977-78 16

7. Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78 17

8. Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78 18

9. Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1977-78 19

Highlights

The expenditure for public elementary and secondary schools in the Nation was $1,738 per pupil during the 1977-78 school year. This level of expenditure represented an 11.4 percent increase over the previous year.

During the 1977-78 school year, the total revenues for elementary and secondary schools was $81.4 million. More revenues were likely to be received from State or Federal sources than they were in school year 1965-66. Local sources still account for the largest portion of revenues (48 percent), while Federal sources account for just under 10 percent.

In 1977-78, local expenditures for current operations were less likely to be spent for instruction than they were in 1965-66, while the percentage of the operation budget spent for fixed charges (mainly retirement funds) and local administration has increased somewhat.

Introduction

The information in this report is directed to both the general information needs of educational researchers and those who administer programs under Public Law 81-874, School Assistance in Federally Affected Areas, and Public Law 89-10, The Elementary and Secondary Education Act of 1965 (ESEA). This publication presents summary statistics by State on revenues for elementary and secondary education. It also contains data on operating expenditures, capital outlay and level of debt service for local school districts. Table 4 includes all current expenditures for elementary education, including that for State administration. Two types of expenditures for public elementary and secondary education at the local level are shown in tables 5 and 9. They are:

1. Total current expenditures, presented according to major functional categories (table 5), and
2. Table 9 presents current expenditures defined by P.L. 81-874 and P.L. 89-10. It includes all items for public education at the local level used for current operation of public elementary and secondary schools (kindergarten through grade 12). Also included are net expenditures for school lunch programs, student activities, and free summer school programs. However, expenditures from funds received from patrons as tuition and transportation fees, and from funds received under Titles I, II, and III of P.L. 89-10 are excluded.

Data for this report were furnished by the State education agencies, the District of Columbia, and outlying areas. These statistics were collected in 1979 for the fiscal year ending June 30, 1978.

Revenues

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money and are available for expenditure. It is unlikely that the values reported in this publication would reconcile with entitlements, allotments, grants awards, etc., for the same year, since those items are often paid in different years. Also included in this report are revenue receipts (e.g., proceeds from bond sales, loans, sale of school property, and insurance adjustments) and revenue of school enterprise accounts (from food sales and student activities).

The total revenue for elementary and secondary education for fiscal year 1978 was $81.4 billion (table A and table 1), an increase of 8.1 percent over the amount reported for 1976-77. The revenues from local sources increased from $36.0 to $38.7 billion, about the same proportion of total revenues as in 1976-77, 48 percent. These figures show a continued high level of dependence on revenues from local sources for elementary and secondary schools in the United States; although the share of total revenues accounted for by local sources has declined in recent years.

The average (arithmetic mean) revenue per pupil in average daily attendance (ADA) was $2,032 for the Nation in 1977-78. The average revenue per pupil among the States ranged from $1,239 in Arkansas to $3,919 in Alaska (table 2). Revenue from Federal sources (9.4 percent of total revenue) averaged $192 per pupil ranging from $104 for New Hampshire to $918 for the District of Columbia. (It should be noted that the District of Columbia is a special case receiving exceptionally high amounts of Federal resources.) Expressed as a proportion of total public elementary and secondary revenues, the Federal portion ranged from 5.0 percent for Massachusetts to 24.3 percent for Mississippi and 31.6 percent for the District of Columbia. Revenue from State sources represents 43.0 percent of all revenues. The proportion varied from 6 percent in New Hampshire (reporting $105 per pupil) and 67 percent in Alaska (reporting $2,639 per pupil) to 83 percent in Hawaii ($1,713 per pupil).

Local revenue (including intermediate) sources furnished an average of $966 per pupil (47.6 percent of total revenues) for the 50 States and the District of Columbia. Excluding the District of Columbia and Hawaii, local revenue per pupil ranged from a low of $246 for Mississippi to a high of $1,764 for Massachusetts: however, expressed as percents of total revenue the low was 16.7 percent for

New Mexico and the high was 86.6 percent for New Hampshire. In Hawaii and the District of Columbia , the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources were previously classified as a State source. These data are now shown as reported by the jurisdiction in tables 1, 2, and 3.

Table A.--Revenues, by source, for public elementary and secondary education: 1965-66, 1976-77 and 1977-78

Revenue source	1965-66		1976-77		1977-78	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources)	$25.4	100.0	$75.3	100.0	$81.4	100.0
Local (including intermediate)	13.4	53.0	36.0	47.8	38.7	47.6
State	9.9	39.1	32.7	43.4	35.0	43.0
Federal	2.0	7.9	6.6	8.8	7.7	9.5

NOTE:--Details may not add to totals because of rounding.

Expenditures

Total Current Expenditures

A total of $73.6 billion was spent for current operations of the public elementary and secondary education systems during school year 1977-78 (table 4). Of this amount, $72.4 billion was spent at the local level (including expenditures excepted by law under P.L. 81-874 and 89-10, as well as expenditures from payments by patrons for tuition and transportation fees) and $1.2 billion was expended for State level administration (table 4).

Of the total local current expenditures, $69.1 billion was expended for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining $3.4 billion was spent for student activities, school lunch programs and summer school (table 5). An additional $588.8 million local expenditure for community services was excluded because it was not spent for public elementary/secondary education.

A comparison of changes in distribution of the expenditure category between 1965-66 (the first year after passage of ESEA) and 1977-78 reveals some significant change in emphasis (table B). The percentage spent for instruction decreased, while local administration and fixed charges increased. Changes in accounting practices may explain some of these changes. For example, some States now include expenses of the principal's office (formerly included in instruction) under the category of administration. However, fixed charges (which include retirement) show an increase even though some States now report employee benefits with salaries in the various other functions not in fixed charges. Although the dollar value of expenditures for instruction (not adjusted for cost of living) has increased, the proportion it represents of the total current expenditures is smaller, while administrative services and retirement benefits amount to a larger share.

Variations among the States' 1977-78 spending patterns for regular programs are shown in table 7 (current expenditures per pupil distributed by function) and table 8 (a percentage distribution of expenditures by these same categories).

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

The remainder of this report deals with current expenditures as defined by P.L. 81-874 and P.L. 89-10. During 1977-78, these expenditures rose to $69.7 billion, an increase of $5.9 billion (9.3 percent) over 1976-77 (table 9).

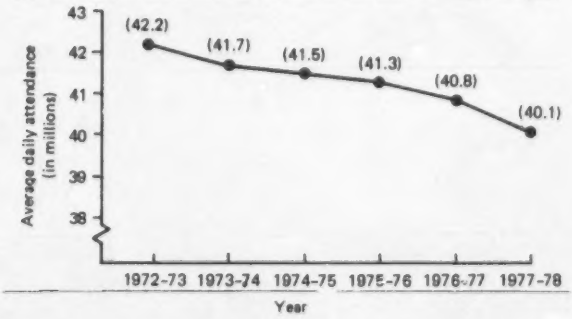
Table B.--Expenditures at the local level for current operation of the regular public elementary and secondary programs, by functional category: 1965-66, 1976-77 and 1977-78

Major function	1965-66		1976-77		1977-78	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total	$20.2	100.0	$63.0	100.0	$69.1	100.0
Local administration	.7	3.3	2.6	4.1	3.2	4.7
Instruction	14.4	71.5	41.9	66.5	45.0	65.2
Attendance and health services	.2	1.0	.6	.9	.7	1.0
Pupil transportation	.8	3.9	2.5	4.0	2.7	4.0
Operation and maintenance of plant	2.4	11.8	7.3	11.6	8.1	11.7
Fixed charges (including employer share of retirement)	1.7	8.4	8.1	12.9	9.3	13.5

NOTE:--Details may not add to totals because of rounding.

The number of pupils in ADA (chart 1) continued to decline (1.8 percent in 1977-78 from 40.8 million to 40.1 million), and the average per-pupil expenditure rose 11.4 percent from $1,561 to $1,738.

Chart 1.--Average daily attendance of pupils in public elementary and secondary schools: 1972-73 through 1977-78



Current per-pupil expenditures are presented in charts 2 through 4. Chart 2 presents the geographic distribution of State average expenditures, by quartile. States with the lowest expenditure rates tend to be grouped in the Southeast, while States with higher expenditure rates tend to be grouped mainly in the Northeast.

Chart 3 illustrates the relationship of current expenditure per pupil in the lowest and highest spending States and the first decile, median and ninth decile of the distribution for the period 1972-73 to 1977-78. Of the 48 contiguous States, and the District of Columbia, the highest spending State has continued to be New York, followed by the District of Columbia. For the 50 States and the District of Columbia, the high has fluctuated between Alaska and New York; however, in 1977-78, New York moved sharply upward by comparison.

Table C shows that the U.S. average per-pupil expenditure increased 70.4 percent in the past 5 years (from $1,020 in 1972-73 to $1,738 in 1977-78). As the U.S. average has risen, the range of expenditures among the States has widened. In 1972-73, the range was from $595 to $1,689; in 1977-78 this range had increased to from $1,087 to $3,488.

12

Chart 2.--State average current expenditure per pupil for operation of public elementary and secondary schools, by quartile: 1977-78 (As reported for administration of P.L. 81-874 and P.L. 89-10)

Below Quartile I ($1,401)

Quartile I and under median (Quartile II, ($1,586))

Median and under Quartile III ($1,938)

Quartile III and above

Chart 3.--Lowest, 1st decile, median, 9th decile, and highest State averages of current expenditures per pupil: 1972-73 through 1977-78

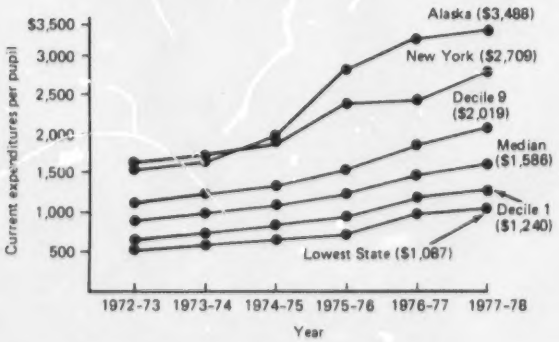


Table C.--U.S. average, lowest and highest state averages of current expenditures per pupil:* 1972-73 to 1977-78

(Current dollars)

Year	U.S. average	Lowest State average	Highest State average
1972-73 . .	$1,020	$ 595	$1,669
1973-74 . .	1,132	668	1,964
1974-75 . .	1,294	756	2,300
1975-76 . .	1,431	874	2,836
1976-77 . .	1,561	988	3,227
1977-78 . .	1,738	1,087	3,488

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Table D shows the data adjusted from table C to constant (1977-78) dollars, based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, since the CPI for 1972-73 was 128.242 and for 1977-78, 187.617, the 1972-73 data were adjusted upward by the factor of 1.4630.) Chart 4 shows that, even when adjusted, the national average per-pupil expenditure increased 16.5 percent since 1972-73. The lowest State per-pupil expenditure increased by 24.9 percent; the highest, by 41.2 percent.

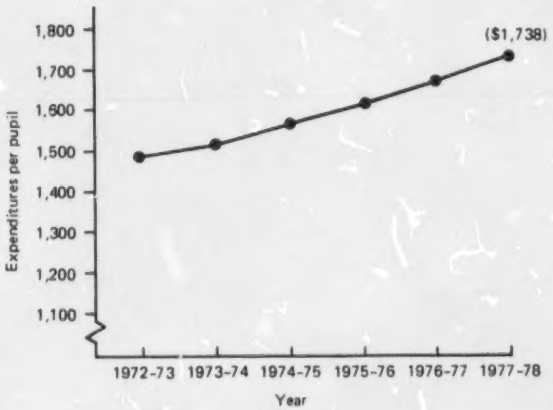
Table D.--Adjusted U.S. average, lowest and highest State averages, and New York State average of current expenditure per pupil:* 1972-73 to 1977-78

(Constant 1977-78 dollars)

Year	U.S. average	Lowest State average	Highest State average	New York State average
1972-73	$1,492	$ 870	$2,471	$2,471
1973-74	1,520	897	2,637	2,637
1974-75	1,565	914	2,780	2,680
1975-76	1,616	987	3,202	2,628
1976-77	1,666	1,054	3,444	2,576
1977-78	1,738	1,087	3,488	2,709

*As reported for administration of P.L. 81-874 and P.L. 89-10.

Chart 4.--Adjusted U.S. average current expenditure per pupil in constant (1977-78) dollars: 1972-73 through 1977-78



When the data are expressed as percents, the gap between the lowest State per-pupil expenditure and the national average has decreased, while the gap between the national average and the highest State per-pupil expenditure widened by a larger amount. The highest spending State is spending more than three (3.21) times as much per pupil as the lowest spending State. Based on adjusted dollars, since 1972-73, the range from low to high has risen 50.0 percent (from $1,601 in 1972-73 to $2,401 in 1977-78).

Basic Tables

Note: In all tables, details may not add to totals because of rounding.

Table 1.--Revenues of local public elementary and secondary agencies, by source and by State or other area: Aggregate United States, 1977-78

(In thousands of dollars)

State or other area	Total receipts	Revenue receipts									Non-revenue receipts
		Total	Federal	State			Local				
				Total	Restricted Grants in Aid	Unrestricted Grants in Aid	Total	Intermediate	Property tax	Other sources	
1	2	3	4	5	6	7	8	9	10	11	12
50 States and D.C.	$84,971,892	$81,443,160	$7,694,194	$35,013,266	$14,084,738	$20,928,528	$38,735,700	$796,267	$34,623,671	$3,315,762	$3,528,732
Alabama	1,083,386	1,045,178	173,673	642,259	642,259	--	229,246	--	86,262	142,984	38,208
Alaska	321,337	321,337	45,280	216,400	1/216,400	(1/)	59,657	--	2/59,657	(2/)	--
Arizona	1,028,884	938,074	82,753	415,174	13,412	401,762	440,147	510	375,747	63,890	90,810
Arkansas	580,025	536,276	88,631	259,298	37,114	222,184	188,347	1,401	179,184	7,762	43,749
California	9,458,394	9,187,513	901,827	3,561,550	973,737	2,587,813	4,724,136	300,586	4,259,454	164,096	270,881
Colorado	1,287,275	1,235,332	79,702	477,586	58,389	421,197	678,044	712	543,580	133,752	51,943
Connecticut	1,089,375	1,086,375	57,241	3/84,675	3/84,675	176,116	767,743	--	767,743	NA	--
Delaware	257,845	257,841	28,619	171,276	166,649	4,627	57,946	--	52,207	5,739	3,004
District of Columbia	293,590	290,671	91,798	--	--	--	198,873	--	198,873	--	2,919
Florida	2,711,344	2,694,105	307,544	1,364,307	291,320	1,072,987	1,022,254	--	880,086	142,168	17,259
Georgia	1,556,415	1,500,764	218,787	723,860	1/723,860	(1/)	558,117	--	517,466	40,651	55,651
Hawaii	348,015	324,819	52,649	268,879	268,879	--	3,291	--	--	3,291	23,196
Idaho	297,547	284,549	42,792	128,191	114,508	13,683	113,566	16,023	83,466	14,077	12,998
Illinois	4,523,773	4,309,935	372,154	1,624,433	254,334	1,370,099	2,313,348	--	2,073,109	240,239	213,838
Indiana	1,882,486	1,855,734	113,352	955,996	955,996	--	786,386	6,649	628,853	150,884	26,752
Iowa	1,180,751	1,146,869	68,532	455,078	62,630	392,448	623,259	1,288	574,649	47,322	33,882
Kansas	757,789	721,751	67,216	254,418	38,207	216,211	400,117	16,280	340,198	43,639	36,038
Kentucky	882,472	872,463	150,318	545,643	39,607	506,036	176,502	--	124,140	52,362	10,009
Louisiana	1,291,856	1,216,404	181,627	655,606	20,550	635,056	379,171	--	135,848	243,323	75,450
Maine	381,082	365,991	33,311	168,846	18,823	150,023	163,834	--	162,725	1,109	15,091
Maryland	1,801,226	1,790,703	144,200	694,089	--	694,089	952,414	--	942,663	9,751	10,523
Massachusetts	2,742,978	2,730,459	135,674	827,536	695,151	132,385	1,767,249	--	1,694,360	72,889	12,519
Michigan	4,093,284	3,974,771	303,131	1,642,597	1,642,597	--	2,029,043	6,583	1,951,096	71,364	118,513
Minnesota	2,023,261	1,853,857	104,534	1,059,689	110,343	949,346	689,634	9,329	610,341	69,964	169,404
Mississippi	607,123	583,255	142,170	325,692	303,165	22,527	115,393	626	101,094	13,673	23,868
Missouri	1,524,717	1,482,661	152,785	519,427	519,427	--	810,449	90,282	592,567	127,610	42,056
Montana	361,770	346,239	33,404	178,913	4,715	174,198	133,922	25,688	92,592	15,642	15,531
Nebraska	579,161	568,102	41,174	91,419	18,244	73,170	435,514	16,841	390,795	27,878	11,059
Nevada	266,445	250,642	24,580	85,302	952	84,350	140,760	--	90,082	50,678	15,803
New Hampshire	292,853	263,120	18,584	16,691	9,673	7,018	227,845	--	225,201	2,644	29,733
New Jersey	3,167,372	3,062,223	202,818	1,275,270	144,614	1,130,656	1,584,135	--	1,550,275	33,860	105,149
New Mexico	484,765	478,315	87,752	310,798	35,445	275,353	79,765	--	40,009	39,756	6,450
New York	8,767,421	8,514,023	604,144	3,148,619	43,486	3,105,133	4,761,260	--	4,516,996	244,264	253,398
North Carolina	1,609,173	1,605,991	224,978	1,014,788	119,558	895,230	366,225	NA	334,541	31,684	3,182
North Dakota	233,278	225,824	25,242	99,265	5,511	93,754	101,317	20,171	75,161	5,985	7,454
Ohio	3,723,942	3,366,354	209,320	1,381,061	155,143	1,225,918	1,775,973	NA	1,730,266	45,707	357,588
Oklahoma	1,007,369	951,691	118,026	523,535	133,678	389,857	310,130	25,603	267,460	17,067	55,678
Oregon	1,137,821	1,027,737	103,856	299,382	22,495	276,887	624,499	92,518	489,101	42,880	110,084
Pennsylvania	4,843,168	4,557,594	396,958	2,027,975	701,618	1,326,357	2,132,681	--	1,662,224	470,437	285,574
Rhode Island	305,721	305,712	28,203	96,453	4,407	92,046	181,056	NA	174,406	6,650	9
South Carolina	708,336	688,689	145,276	322,589	298,032	24,557	220,824	13,789	190,343	16,692	19,647
South Dakota	236,947	231,956	32,873	41,994	2,017	39,977	157,089	3,179	141,832	12,078	4,991
Tennessee	1,294,373	1,159,039	145,406	572,517	194,207	378,310	441,116	--	249,266	191,850	135,334
Texas	4,735,430	4,623,258	491,562	2,368,227	2,368,227	--	1,763,469	12,089	1,737,956	13,424	112,172
Utah	576,596	495,949	47,852	271,931	271,931	--	176,166	--	157,632	18,534	80,647
Vermont	189,333	185,391	13,784	51,067	15,239	35,828	120,540	--	115,183	5,357	3,942
Virginia	1,830,542	1,716,105	207,077	637,897	4/637,897	--	871,131	--	834,597	36,534	114,437
Washington	1,794,769	1,637,105	161,908	949,047	206,630	742,417	526,130	91,020	395,440	39,670	157,664
West Virginia	568,645	566,648	70,427	346,017	345,808	209	150,204	610	132,989	16,605	1,997
Wisconsin	2,038,519	1,819,815	104,971	625,943	95,159	530,786	1,088,899	3,411	1,022,129	63,359	218,704
Wyoming	211,895	187,951	13,119	57,928	--	57,928	116,904	41,079	71,837	3,988	23,944
Outlying Areas:											
American Samoa		N	O	R	E	P	O	R	T		
Canal Zone	24,666	24,666	24,666	--	--	--	--	--	--	--	--
Commonwealth of the Northern Marianas	4,277	4,277	1,594	688	688	--	1,995	--	--	1,995	--
Guam	8,380	8,380	8,380	--	--	--	--	--	--	--	--
Puerto Rico	543,933	543,933	160,360	--	--	--	360,573	--	360,573	--	--
Virgin Islands	43,055	43,055	6,375	33,680	--	33,680	--	--	--	--	--

1/ Data for column 7 included in column 6.
2/ Data for column 11 included in column 10.
3/ Includes $19,332,295 for State operated vocational/technical schools.
4/ Includes $161,379,779 State sales and use tax returned to localities for education.

NA Data not available.

Table 2.--Average daily attendance and revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78

State or Other area	Average daily attendance (ADA) (in thousands)	Revenue per pupil: Total		Federal		State		Local 1/	
		Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10
50 States and D.C.....	40,080	$2,032	100.0	$192	9.5	$ 874	43.0	$ 966	47.6
Alabama.....	703	1,487	100.0	247	16.6	914	61.5	326	21.9
Alaska.....	82	3,919	100.0	552	14.1	2,639	67.3	728	18.6
Arizona.....	470	1,996	100.0	176	8.8	883	44.2	936	46.9
Arkansas.....	433	1,239	100.0	205	16.5	599	48.3	435	35.1
California.....	4,426	2,076	100.0	204	9.8	805	38.8	1,067	51.4
Colorado.....	524	2,358	100.0	152	6.5	911	38.6	1,294	54.9
Connecticut.....	555	1,957	100.0	104	5.3	470	24.0	1,383	70.7
Delaware.....	107	2,410	100.0	267	11.1	1,601	66.4	542	22.5
District of Columbia.....	10	2,907	100.0	918	31.6	--	--	1,989	68.4
Florida.....	1,445	1,864	100.0	213	11.4	944	50.6	707	37.9
Georgia.....	998	1,504	100.0	219	14.6	725	48.2	559	37.2
Hawaii.....	157	2,069	100.0	335	16.2	1,713	82.8	21	1.0
Idaho.....	188	1,514	100.0	228	15.0	682	45.0	604	39.9
Illinois.....	1,935	2,227	100.0	192	8.6	840	37.7	1,196	53.7
Indiana.....	1,033	1,796	100.0	110	6.1	925	51.5	761	42.4
Iowa.....	551	2,081	100.0	124	6.0	826	39.7	1,131	54.3
Kansas.....	405	1,782	100.0	166	9.3	628	35.2	988	55.4
Kentucky.....	638	1,367	100.0	236	17.2	855	62.5	277	20.3
Louisiana.....	751	1,620	100.0	242	14.9	873	53.8	505	31.2
Maine.....	223	1,641	100.0	149	9.1	757	46.1	735	44.8
Maryland.....	736	2,433	100.0	196	8.1	943	38.8	1,294	53.2
Massachusetts.....	1,002	2,725	100.0	135	5.0	826	30.3	1,764	64.7
Michigan.....	1,811	2,195	100.0	167	7.6	907	41.3	1,120	51.0
Minnesota.....	784	2,365	100.0	133	5.6	1,352	57.2	880	37.2
Mississippi.....	470	1,241	100.0	302	24.3	693	55.8	246	19.8
Missouri.....	824	1,799	100.0	185	10.3	630	35.0	984	54.7
Montana.....	152	2,278	100.0	220	9.7	1,177	51.7	881	38.7
Nebraska.....	286	1,986	100.0	144	7.3	320	16.1	1,523	76.7
Nevada.....	131	1,913	100.0	188	9.8	651	34.0	1,075	56.2
New Hampshire.....	159	1,655	100.0	117	7.1	105	6.3	1,433	86.6
New Jersey.....	1,237	2,476	100.0	164	6.6	1,031	41.6	1,281	51.7
New Mexico.....	259	1,847	100.0	339	18.4	1,200	65.0	308	16.7
New York.....	2,744	3,103	100.0	220	7.1	1,147	37.0	1,735	55.9
North Carolina.....	1,095	1,467	100.0	205	14.0	927	63.2	334	22.8
North Dakota.....	121	1,866	100.0	209	11.2	820	43.9	837	44.9
Ohio.....	1,985	1,697	100.0	105	6.2	696	41.0	895	52.8
Oklahoma.....	554	1,718	100.0	213	12.4	945	55.0	560	32.6
Oregon.....	425	2,418	100.0	244	10.1	704	29.1	1,469	60.8
Pennsylvania.....	1,940	2,349	100.0	205	8.7	1,045	44.5	1,099	46.8
Rhode Island.....	150	2,038	100.0	188	9.2	643	31.6	1,207	59.2
South Carolina.....	579	1,189	100.0	251	21.1	557	46.8	381	32.0
South Dakota.....	134	1,731	100.0	245	14.2	313	18.1	1,172	67.7
Tennessee.....	819	1,415	100.0	178	12.6	699	49.4	539	38.1
Texas.....	2,588	1,786	100.0	190	10.6	915	51.2	681	38.1
Utah.....	306	1,621	100.0	156	9.6	889	54.8	576	35.5
Vermont.....	96	1,931	100.0	144	7.5	532	27.6	1,256	65.0
Virginia.....	994	1,726	100.0	208	12.1	642	37.2	876	50.8
Washington.....	714	2,293	100.0	227	9.9	1,329	58.0	737	32.1
West Virginia.....	361	1,570	100.0	195	12.4	958	61.0	416	26.5
Wisconsin.....	811	2,244	100.0	129	5.7	772	34.4	1,343	59.8
Wyoming.....	86	2,185	100.0	153	7.0	674	30.8	1,359	62.2
Outlying Areas:									
American Samoa.....	18	2,467	100.0	--	--	--	--	--	--
Canal Zone.....	4	1,069	100.0	399	37.3	172	16.1	499	46.7
Commonwealth of the Northern Marianas.....	23	355	100.0	355	--	--	--	--	--
Guam.....	677	810	100.0	249	30.7	--	--	562	69.4
Puerto Rico.....	24	1,689	100.0	267	16.0	1,403	84.1	--	--
Virgin Islands.....									

1/ Local revenues include revenues from the intermediate level.

Table 3.--Local revenue per pupil for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1977-78

State or Other Area	Revenue per pupil							
	Total Local		Intermediate		Local Property Tax		Other Local	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9
50 States and D.C.	$ 966	100.0	$ 20	2.0	$ [illegible]04	8[illegible].4	$ 82	8.6
Alabama	326	100.0	--	--	123	37.7	203	62.3
Alaska	728	100.0	--	--	1/728	1/100.0	(1/)	(1/)
Arizona	936	100.0	1	.1	799	85.4	136	14.5
Arkansas	433	100.0	3	.7	414	95.2	18	4.1
California	1,067	100.0	68	6.4	962	90.2	37	3.5
Colorado	1,294	100.0	1	.1	1,037	80.1	255	19.7
Connecticut	1,383	100.0	--	--	1,383	100.0	NA	NA
Delaware	542	100.0	--	--	488	90.0	54	10.0
District of Columbia	1,989	100.0	--	--	1,989	100.0	--	--
Florida	707	100.0	--	--	609	86.1	98	13.9
Georgia	559	100.0	--	--	519	92.8	41	7.3
Hawaii	21	100.0	--	--	--	--	21	100.0
Idaho	604	100.0	85	14.1	443	73.3	75	12.4
Illinois	1,196	100.0	--	--	1,071	89.5	124	10.4
Indiana	761	100.0	6	.8	609	80.0	146	19.2
Iowa	1,131	100.0	2	.2	1,043	92.2	86	7.6
Kansas	988	100.0	40	4.0	840	85.0	108	10.9
Kentucky	277	100.0	--	--	195	70.4	82	29.6
Louisiana	505	100.0	--	--	181	35.8	324	64.2
Maine	735	100.0	--	--	730	99.3	5	.7
Maryland	1,294	100.0	--	--	1,281	99.0	13	1.0
Massachusetts	1,764	100.0	--	--	1,691	95.9	73	4.1
Michigan	1,120	100.0	[illegible]	.4	1,077	96.2	39	3.5
Minnesota	880	100.0	12	1.4	778	88.4	89	10.1
Mississippi	246	100.0	1	.4	215	87.4	29	11.8
Missouri	984	100.0	110	11.2	719	73.1	155	15.8
Montana	881	100.0	169	19.2	609	69.1	103	11.7
Nebraska	1,523	100.0	59	3.9	1,366	89.7	97	6.4
Nevada	1,075	100.0	--	--	688	64.0	387	36.0
New Hampshire	1,433	100.0	--	--	1,416	98.8	17	1.2
New Jersey	1,281	100.0	--	--	1,253	97.8	27	2.1
New Mexico	308	100.0	--	--	154	50.0	153	49.7
New York	1,735	100.0	--	--	1,646	94.9	89	5.1
North Carolina	334	100.0	NA	NA	306	91.6	29	8.7
North Dakota	837	100.0	167	20.0	621	74.2	49	5.9
Ohio	895	100.0	NA	NA	872	97.4	23	2.6
Oklahoma	560	100.0	46	8.2	483	86.2	31	5.5
Oregon	1,469	100.0	218	14.8	1,151	78.4	101	6.9
Pennsylvania	1,099	100.0	--	--	857	78.0	242	22.0
Rhode Island	1,207	100.0	NA	NA	1,163	96.4	44	3.6
South Carolina	381	100.0	24	6.3	329	86.4	29	7.6
South Dakota	1,172	100.0	24	2.0	1,058	90.3	90	7.7
Tennessee	539	100.0	--	--	304	56.4	234	43.4
Texas	681	100.0	5	.7	672	98.7	5	.7
Utah	576	100.0	--	--	515	89.4	61	10.6
Vermont	1,256	100.0	--	--	1,200	95.5	56	4.5
Virginia	876	100.0	--	--	840	95.9	37	4.2
Washington	737	100.0	127	17.2	554	75.2	56	7.6
West Virginia	416	100.0	2	.5	368	88.5	46	11.1
Wisconsin	1,343	100.0	4	.3	1,260	93.8	78	5.8
Wyoming	1,359	100.0	478	35.2	835	61.4	46	3.4
Outlying Areas:								
American Samoa	N	0	N	N	P	0	N	T
Canal Zone	N	0	N	N	P	0	N	T
Commonwealth of the Northern Marianas	499	100.0	--	--	--	--	499	--
Guam	--	100.0	--	--	--	--	--	--
Puerto Rico	--	100.0	--	--	--	--	--	--
Virgin Islands	--	100.0	--	--	--	--	--	--

1/ Data for columns 3 and 9 are included in columns 6 and 7 respectively.

NA Data not available.

Table 4.--Public elementary and secondary school expenditures, by purpose and by State or other area: Aggregate United States, 1977-78

(In thousands of dollars)

State or other area	Total expenditures[1]	Current expenditures			Capital outlay	Debt Service		Other debt service
		Total	State administration	Local level expenditures		Interest	Repayment of principal	
1	2	3	4	5	6	7	8	9
50 States and D.C....	[2]/$80,979,915	$73,626,328	$1,190,145	$72,436,183	$5,245,159	$2,108,428	$3,241,759	$27,721
Alabama.....	1,053,157	984,764	23,314	961,450	[3]/61,409	[3]/6,974	[3]/8,155	--
Alaska.....	349,923	298,267	[4]/5,448	292,819	[4]/28,839	[5]/22,817	(5/)	--
Arizona.....	921,682	767,261	[3]/8,431	758,830	130,276	24,145	31,306	518
Arkansas.....	583,828	521,805	[6]/10,530	511,275	48,322	13,701	18,935	--
California.....	8,871,511	8,249,418	46,000	8,203,418	521,618	100,475	361,201	--
Colorado.....	1,181,569	992,164	5,886	986,278	156,199	33,206	38,445	577
Connecticut.....	1,141,824	1,089,529	3,154	1,086,375	26,807	25,488	52,731	--
Delaware.....	242,506	222,140	2,623	219,517	11,269	9,097	17,702	--
District of Columbia...	282,837	270,219	(7/)	[7]/270,219	12,618	--	--	--
Florida.....	2,444,922	2,195,241	18,837	2,176,404	201,335	48,346	49,306	765
Georgia.....	2,096,289	1,928,101	[3]/610,223	1,317,878	[3]/147,761	[3]/20,427	[3]/41,574	--
Hawaii.....	361,617	317,287	(7/)	[7]/317,287	23,823	507	2,958	--
Idaho	297,339	259,159	3,137	256,022	31,666	6,508	7,406	25
Illinois.....	4,099,684	3,763,472	20,735	3,742,737	233,353	102,859	203,380	--
Indiana.....	1,712,197	1,527,943	7,610	1,520,333	134,296	49,958	88,110	--
Iowa.....	1,096,537	1,011,370	7,743	1,003,627	68,088	17,079	31,131	400
Kansas.....	720,522	676,412	4,380	672,032	30,802	13,308	20,048	121
Kentucky.....	889,117	818,001	13,660	804,341	42,231	28,885	24,520	--
Louisiana.....	1,238,014	1,134,847	8,999	1,125,848	72,852	30,315	37,205	--
Maine.....	344,776	321,475	[3]/3,200	318,275	13,269	10,032	15,832	--
Maryland.....	1,737,594	1,542,757	15,486	1,527,271	162,435	32,402	66,119	--
Massachusetts.....	2,462,744	2,326,282	16,860	2,309,422	58,653	77,809	148,447	--
Michigan.....	4,174,600	3,814,359	[3]/12,538	3,801,821	233,595	126,646	132,624	1,961
Minnesota.....	1,733,379	1,554,749	15,602	1,539,147	127,705	50,925	78,707	1,527
Mississippi.....	655,590	612,757	5,628	607,129	42,574	239	1,936	--
Missouri.....	1,364,138	1,263,663	[3]/6,252	1,257,411	72,381	28,094	43,755	584
Montana.....	340,318	297,851	[3]/4,211	293,640	38,007	4,460	8,866	--
Nebraska.....	557,840	495,335	5,047	490,288	48,381	14,124	31,079	--
Nevada.....	257,002	216,216	2,513	213,703	28,762	12,024	13,635	--
New Hampshire.....	262,695	232,956	[3]/10,282	222,674	23,007	6,732	14,268	6
New Jersey.....	3,113,658	3,000,341	25,331	2,975,010	55,997	57,320	86,057	--
New Mexico.....	441,582	411,135	4,032	407,103	25,339	5,108	19,207	--
New York.....	8,076,343	7,735,405	58,061	7,677,344	144,597	196,341	445,522	--
North Carolina	1,650,500	1,524,885	17,900	1,506,985	112,093	[3]/13,522	[3]/20,035	--
North Dakota.....	213,906	194,871	1,845	193,026	16,076	2,955	14,419	--
Ohio.....	3,382,219	3,153,740	13,019	3,140,721	139,243	69,236	136,230	--
Oklahoma	905,510	818,005	7,360	810,645	78,675	8,830	36,838	82
Oregon.....	1,019,980	895,676	8,461	887,215	106,566	17,738	37,250	1,736
Pennsylvania.....	4,477,218	963,849	35,585	3,928,264	213,011	300,358	402,685	--
Rhode Island.....	323,196	312,857	8,504	304,353	[3]/1,969	8,317	13,178	--
South Carolina.....	869,806	779,087	25,974	753,113	74,290	16,429	19,787	16,326
South Dakota.....	203,097	198,581	2,511	196,070	1,461	3,055	4,019	--
Tennessee.....	1,213,931	1,090,099	13,791	1,076,808	117,212	6,620	17,569	9
Texas.....	5,208,648	4,054,608	[3]/19,509	4,034,099	814,444	[3]/339,596	NA	NA
Utah.....	502,848	410,289	8,255	402,034	80,745	11,814	15,580	188
Vermont.....	173,083	161,800	2,279	159,521	7,484	3,799	9,372	--
Virginia.....	1,676,184	1,495,068	10,159	1,484,909	134,569	46,547	82,449	2,122
Washington.....	1,518,544	1,405,809	[3]/7,801	1,398,008	[3]/88,433	[3]/24,302	[3]/48,838	--
West Virginia.....	587,529	544,792	5,716	539,076	29,044	13,673	10,385	--
Wisconsin.....	1,755,577	1,601,582	12,211	1,589,371	115,301	38,694	[8]/222,769	774
Wyoming.....	210,891	168,049	3,012	165,037	36,264	6,578	8,985	--
Outlying Areas:								
American Samoa.....		W	O	R	E	P	O	R	T	
Canal Zone.....	18,227	18,227	(7/)	18,227	[3]/521	--	--	--
Commonwealth of the Northern Marianas....	4,111	4,111	(7/)	4,111	4,571	--	--	--
Guam	48,452	43,881	(7/)	43,881	726	--	--	--
Puerto Rico.....	549,469	549,469	(7/)	549,469	--	--	--	--
Virgin Islands.....	37,641	37,641	(7/)	37,641	NA	NA	NA	--

1/ Repayment of principal and other debt service are not included in total expenditures since the borrowed funds have been reported previously in expenditures and to include them could result in double reporting.
2/ Does not include expenditures for intermediate administration.
3/ Data are for school-year 1976-77 instead of 1977-78.
4/ Represent 1976-77 data based on unpublished data of the 1977 Census of Government Finance School Systems, conducted jointly by the Bureau of the Census and the National Center for Education Statistics.
5/ Data for column 8 included in column 7.
6/ Includes $2,039,301 spent by the National Migrant Student Record Transfer System a program funded through the Arkansas Department of Education.
7/ State administration included with local level expenditures.
8/ Includes $82,412,705 in long-term debt and $140,356,638 in short-term and current loans.

NA Data not available.

Table 5.--Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

(In thousands of dollars)

State or other area	Total	Major function							
		Total	Administration	Instruction 1/	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges	Other pupil services
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$72,436,183	$69,085,770	$3,245,382	$45,023,643	$694,666	$2,731,041	$8,095,943	$9,295,095	$3,350,417
Alabama	961,450	852,200	22,611	566,384	19,260	31,597	72,360	139,988	109,250
Alaska	292,819	288,209	36,382	181,381	(2/)	15,710	54,736	(2/)	4,609
Arizona	758,830	721,307	26,782	491,817	NA	30,926	120,889	50,993	37,524
Arkansas	511,275	471,356	41,284	300,918	1,196	22,944	48,612	56,402	39,917
California	8,203,418	7,840,428	155,929	5,436,944	41,507	117,179	763,055	1,325,814	362,991
Colorado	986,278	953,577	139,756	532,994	37,105	66	136,581	107,075	32,703
Connecticut	1,086,375	1,053,455	39,282	793,713	31,697	50,435	3/138,328	(3/)	32,823
Delaware	219,517	211,163	9,193	129,501	2,345	10,533	29,053	30,538	8,355
District of Columbia	270,219	250,827	11,785	158,970	4,478	3,928	36,648	35,018	19,391
Florida	2,176,[illegible]4	2,075,827	99,191	4/1,409,622	(4/)	64,809	[illegible]31,423	270,782	100,576
Georgia	1,317,878	1,214,139	5/117,771	5/759,049	5/59,493	--	5/231,901	45,925	103,738
Hawaii	317,287	297,435	18,734	196,032	6,278	7,441	26,941	42,009	19,851
Idaho	256,022	239,719	9,310	177,461	970	12,735	30,170	9,073	18,303
Illinois	3,742,737	3,490,954	156,800	2,330,112	30,610	130,577	466,669	376,186	254,792
Indiana	1,520,331	1,461,744	49,366	945,667	[illegible],287	66,764	200,720	186,940	58,588
Iowa	1,003,627	936,001	7[illegible],704	623,032	1,229	5,211	118,[illegible]5	109,661	67,627
Kansas	672,032	638,708	24,110	415,568	3,790	31,381	78,430	85,429	33,324
Kentucky	804,341	741,428	19,616	515,651	6,106	48,638	77,905	73,512	62,914
Louisiana	1,125,848	1,024,038	134,813	585,345	22,761	74,335	103,358	103,426	101,810
Maine	318,275	303,806	9,611	223,092	1,657	18,889	38,234	12,323	14,469
Maryland	1,527,271	1,478,215	3[illegible],722	954,859	14,234	68,782	202,256	202,362	49,055
Massachusetts	2,309,422	2,197,505	79,686	1,499,894	33,510	91,875	270,637	221,903	111,918
Michigan	3,801,821	3,[illegible]97,906	166,871	2,220,792	13,629	190,727	442,417	723,470	43,916
Minnesota	1,539,147	1,464,695	59,835	940,426	12,734	90,477	158,535	202,688	74,452
Mississippi	607,129	537,024	54,374	393,658	6,891	31,125	50,976	--	70,106
Missouri	1,257,411	1,204,766	49,721	828,027	9,300	65,685	151,872	100,161	52,644
Montana	293,640	281,552	10,399	189,388	3,111	13,394	31,153	34,107	12,089
Nebraska	490,288	483,003	57,822	334,316	2,887	20,645	63,577	3,757	7,286
Nevada	213,703	205,247	4,870	134,979	1,615	8,[illegible]32	24,806	28,545	8,456
New Hampshire	222,674	210,712	3,537	147,082	2,615	11,271	26,539	19,668	11,962
New Jersey	2,975,010	2,850,571	113,158	1,797,744	48,008	112,013	343,012	436,636	124,439
New Mexico	407,103	384,247	12,394	259,313	3,175	19,224	45,455	44,686	22,855
New York	7,677,344	7,441,838	240,885	4,455,891	73,938	394,812	709,213	1,567,099	235,506
North Carolina	1,506,985	1,394,715	40,472	1,004,873	6,252	55,734	130,512	156,872	112,271
North Dakota	193,026	183,840	7,279	120,234	353	13,615	23,605	18,754	9,186
Ohio	3,140,721	3,038,357	120,361	1,955,016	17,958	104,435	378,086	462,501	102,363
Oklahoma	810,645	762,488	28,844	501,400	3,471	32,030	96,280	100,463	48,157
Oregon	887,215	847,232	35,040	548,171	4,752	37,042	97,771	124,456	39,983
Pennsylvania	3,928,264	3,772,597	132,273	2,284,791	53,209	160,379	458,556	683,389	155,667
Rhode Island	304,353	298,147	8,548	202,828	2,793	10,599	30,710	42,669	6,206
South Carolina	753,113	688,843	62,838	437,776	4,943	22,566	74,637	86,083	64,270
South Dakota	196,070	184,448	11,595	137,771	1,350	9,920	23,812	--	11,620
Tennessee	1,076,808	1,002,514	19,694	662,464	4,648	43,183	105,829	166,696	74,294
Texas	4,034,099	3,791,199	523,670	2,452,170	44,380	90,988	455,991	224,000	242,900
Utah	402,034	382,591	6,958	247,583	1,980	11,212	44,177	70,881	19,443
Vermont	159,521	151,487	6,215	96,342	1,338	8,464	20,400	18,728	8,035
Virginia	1,484,909	1,412,828	34,658	1,012,679	10,377	70,448	190,229	94,437	72,082
Washington	1,398,008	1,362,236	43,294	9[illegible]	6,807	69,087	186,097	90,092	35,773
West Virginia	539,076	514,115	15,710	[illegible]	4,706	38,696	61,214	52,901	24,961
Wisconsin	1,589,371	1,574,0[illegible]	42,087	1,031,194	7,470	82,989	173,187	237,164	15,281
Wyoming	165,037	160,440	15,542	91,182	9,463	7,194	18,225	18,834	4,596
Outlying Areas:									
American Samoa	N	O	R	E	P	O	R	T	
Canal Zone	18,227	17,962	1,246	12,902	--	444	2,798	572	6/265
Commonwealth of the Northern Marianas	4,111	3,323	195	2,967	76	60	25	--	788
Guam	43,881	40,359	887	32,268	537	3,339	1,447	1,881	3,522
Puerto Rico	549,469	442,671	21,957	348,085	6,536	8,806	29,303	27,984	[illegible],798
Virgin Islands	37,641	32,047	1,391	26,352	321	1,319	2,664	--	5,594

1/ States using newer classification systems include the expenditure for the principal's office in administration, resulting in a higher expenditure for administration and a lower expenditure for instruction.
2/ Data are distributed in other functions.
3/ Data for column 9 included in column 8.
4/ Data for column 6 included in column 5.
5/ Data estimated by NCES.
6/ Expenditures are for free summer school only.

Note: Because of rounding, detail may not add to totals.

Table 6.--Public elementary and secondary school current expenditures for other pupil and community services by State or other area: Aggregate United States, 1977-78

(In Thousands of dollars)

State or Other Area	Other pupil services					Community services
	Total other pupil services	Food services		Pupil activities 2/	Summer schools	
		Value of commodities	Cash 1/			
1	2	3	4	5	6	7
Total 50 States and D.C.	$3,350,417	$488,284	$2,375,512	$471,549	$15,073	$588,782
Alabama	109,250	12,022	70,928	26,300	--	NR
Alaska	4,609	--	2,737	1,872	--	NA
Arizona	37,524	5,285	32,239	NA	--	NA
Arkansas	39,917	8,159	30,709	3/1,049	--	(3/)
California	362,991	31,834	331,157	--		87,049
Colorado	32,703	7,028	18,873	6,802	NA	1,204
Connecticut	32,923	NA	24,504	7,855	564	1,271
Delaware	8,355	1,315	4/7,040	(4/)	--	4,095
District of Columbia	19,391	--	19,005	--	386	1,162
Florida	100,576	(5/)	100,576	(5/)	(5/)	25,209
Georgia	103,738	18,461	85,277	NR	--	--
Hawaii	19,851	3,718	16,133	--	--	--
Idaho	16,303	3,314	12,740	249	--	292
Illinois	251,782	25,802	91,140	131,857	2,983	20,574
Indiana	58,588	12,000	36,753	--	9,835	11,719
Iowa	67,627	8,472	49,310	9,845	--	3,380
Kansas	33,324	--	29,489	3,835	--	394
Kentucky	62,914	16,759	46,155	-	--	484
Louisiana	101,810	12,516	89,294	A	--	2,124
Maine	14,469	--	12,260	2,127	82	380
Maryland	49,055	7,807	37,840	4,409	NA	7,152
Massachusetts	111,918	20,803	67,518	23,597	--	NR
Michigan	43,916	19,993	18,045	5,878	NA	33,156
Minnesota	74,452	11,800	37,083	25,569	--	38,374
Mississippi	70,106	8,223	59,924	1,959	--	2,797
Missouri	52,644	11,247	40,176	6/1,221	(6/)	18,178
Montana	12,089	66	7,776	4,247	--	NA
Nebraska	7,286	4,763	1,328	1,195	NA	237
Nevada	8,456	2,261	4,681	1,514	NA	NA
New Hampshire	11,962	1,721	7,360	2,881	--	2,360
New Jersey	124,439	15,811	75,308	33,320	--	9,742
New Mexico	22,855	4,154	16,001	2,700	NA	2,476
New York	235,506	26,164	163,263	46,079	--	142,068
North Carolina	112,271	22,401	89,870	[illegible]	--	2,264
North Dakota	9,186	2,591	5,839	756	--	324
Ohio	102,363	22,984	75,713	3,666	--	51,779
Oklahoma	48,157	7,568	38,727	1,862	--	4,746
Oregon	39,983	5,752	20,816	13,615	--	2,781
Pennsylvania	155,667	22,444	89,591	43,632	NA	40,115
Rhode Island	6,206	1,688	2,326	2,192	NA	652
South Carolina	64,270	11,809	49,853	2,608	--	3,669
South Dakota	11,620	1,697	6,350	3,573	--	92
Tennessee	74,294	12,686	61,352	256	--	6,490
Texas	242,900	31,908	162,728	48,264	--	17,772
Utah	19,443	4,934	13,149	153	1,205	10,965
Vermont	8,035	1,388	5,471	1,158	18	50
Virginia	72,082	17,177	54,905	--	--	3,230
Washington	35,773	7,545	28,228	--	--	NR
West Virginia	24,961	1,919	23,010	32	--	4,589
Wisconsin	15,281	8,924	1,937	4,420	(7/)	20,125
Wyoming	4,596	8/1,371	3,225	--	--	262
Outlying Areas:						
American Samoa	N	O	R	E	P	O	R	T		
Canal Zone	9/265	--	--		--		265		NR	
Commonwealth of the Northern Marianas	788	--	[illegible]		--		--		37	
Guam	3,522	602	2,838		82		--		153	
Puerto Rico	106,798	12,498	94,300		--		--		NR	
Virgin Islands	5,594	312	5,119		--		163		2,085	

1/ Cash expenditures for food services represent expenditures of revenue from Federal, State, and local tax sources and do not include expenditures or receipts from sales.
2/ Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, sales receipts, sales, etc.
3/ Data for column 7 included in column 5.
4/ Data for column 5 included in column 4.
5/ Data for columns 3, 5 and 6 are not available because data items are comingled with other accounts and can not be separated.
6/ Data for column 6 included in column 5.
7/ Data are included in distribution of items included in Table 5.
8/ Estimated by reporting State.
9/ Includes expenditures for free summer school only.

NA Data not available.
NR Data not reported.

Table 7.--Current expenditures per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

State or other area	Total	Major function					
		Administration[1/]	Instruction[1/]	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,724	$ 81	$1,123	$ 17	$ 66	$202	$232
Alabama	1,212	32	806	27	45	103	199
Alaska	3,515	444	2,212	(1/)	192	668	(1/)
Arizona	1,534	57	1,046	NA	66	257	108
Arkansas	1,089	95	695	3	53	112	130
California	1,771	35	1,228	9	26	172	300
Colorado	1,820	267	1,017	71	(1/)	261	204
Connecticut	1,898	71	1,430	57	91	2/249	(2/)
Delaware	1,973	86	1,210	22	98	272	285
District of Columbia	2,508	118	1,590	45	39	366	350
Florida	1,437	67	3/976	(3/)	45	160	187
Georgia	1,217	118	761	60	--	232	46
Hawaii	1,894	119	1,249	40	47	172	268
Idaho	1,275	50	944	5	68	160	48
Illinois	1,804	81	1,204	16	67	241	194
Indiana	1,415	48	915	12	65	194	181
Iowa	1,699	143	1,131	2	9	214	199
Kansas	1,577	60	1,026	9	77	194	211
Kentucky	1,162	31	808	10	76	122	115
Louisiana	1,364	180	779	30	99	138	138
Maine	1,362	43	1,000	7	85	171	55
Maryland	2,008	49	1,297	19	93	275	275
Massachusetts	2,193	80	1,497	33	92	270	221
Michigan	2,075	92	1,226	8	105	244	399
Minnesota	1,868	76	1,200	16	115	202	259
Mississippi	1,143	116	838	15	66	108	--
Missouri	1,462	60	1,005	11	80	184	122
Montana	1,852	68	1,246	20	88	205	224
Nebraska	1,689	202	1,169	10	72	222	13
Nevada	1,567	37	1,030	12	64	205	218
New Hampshire	1,325	22	925	16	71	167	124
New Jersey	2,304	91	1,453	39	91	277	353
New Mexico	1,484	48	1,001	12	74	176	173
New York	2,712	88	1,624	27	144	258	571
North Carolina	1,274	37	918	6	51	119	143
North Dakota	1,519	60	994	3	113	195	155
Ohio	1,531	61	985	9	53	190	233
Oklahoma	1,376	52	905	6	58	174	181
Oregon	1,993	82	1,290	11	87	230	293
Pennsylvania	1,945	68	1,178	27	83	236	352
Rhode Island	1,988	57	1,352	19	71	205	284
South Carolina	1,190	109	756	9	39	129	149
South Dakota	1,376	87	1,028	10	74	178	--
Tennessee	1,224	24	809	6	53	129	204
Texas	1,465	202	948	17	35	176	87
Utah	1,250	23	808	6	37	144	232
Vermont	1,578	65	1,004	14	88	213	195
Virginia	1,421	35	1,019	10	71	191	95
Washington	1,908	61	1,354	10	97	261	126
West Virginia	1,424	44	944	13	107	170	147
Wisconsin	1,941	52	1,272	5	102	214	292
Wyoming	1,866	181	1,060	(10	84	212	219
Outlying Areas:							
American Samoa	N O R E P O R T						
Canal Zone	1,796	125	1,290	--	44	280	57
Commonwealth of the Northern Marianas	831	49	742	19	13	6	--
Guam	1,614	35	1,291	21	134	58	75
Puerto Rico	654	32	514	10	13	43	41
Virgin Islands	1,335	58	1,098	13	55	111	--

1/ Data are included in other accounts.
2/ Data for column 8 included in column 7.
3/ Data for column 5 included in column 4.

Table 8.--Percent distribution of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1977-78

State or Other Area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	4.7	65.1	1.0	3.9	11.7	13.5
Alabama	100.0	2.6	68.5	2.2	3.7	8.5	16.4
Alaska	100.0	12.6	62.9	(1/)	5.5	19.0	(1/)
Arizona	100.0	3.7	68.2	NA	4.3	16.8	7.0
Arkansas	100.0	8.8	63.8	0.3	4.9	10.3	12.0
California	100.0	2.0	69.3	0.5	1.5	9.7	16.9
Colorado	100.0	14.7	55.9	3.9	(1/)	14.3	11.2
Connecticut	100.0	3.7	75.3	3.0	4.8	2/13.1	(2/)
Delaware	100.0	4.4	61.3	1.1	5.0	13.8	14.5
District of Columbia	100.0	4.7	63.4	1.8	1.6	14.6	14.0
Florida	100.0	4.7	3/67.9	(3/)	3.1	11.1	13.0
Georgia	100.0	9.7	62.5	4.9	--	19.1	3.8
Hawaii	100.0	6.3	65.9	2.1	2.5	9.1	14.1
Idaho	100.0	3.9	74.0	0.4	5.3	12.6	3.8
Illinois	100.0	4.5	66.7	0.9	3.7	13.4	10.8
Indiana	100.0	3.4	64.7	0.9	4.6	13.7	12.8
Iowa	100.0	8.4	66.6	0.1	0.5	12.6	11.7
Kansas	100.0	3.8	65.1	0.6	4.9	12.3	13.4
Kentucky	100.0	2.6	69.5	0.8	6.6	10.5	9.9
Louisiana	100.0	13.2	57.2	2.2	7.3	10.1	10.1
Maine	100.0	3.2	73.4	0.5	6.2	12.6	4.1
Maryland	100.0	2.4	64.6	1.0	4.6	13.7	13.7
Massachusetts	100.0	3.6	68.3	1.5	4.2	12.3	10.1
Michigan	100.0	4.4	59.1	0.4	5.1	11.8	19.3
Minnesota	100.0	4.1	64.2	0.9	6.2	10.8	13.8
Mississippi	100.0	10.1	73.3	1.3	5.8	9.5	--
Missouri	100.0	4.1	68.7	0.8	5.5	12.6	8.3
Montana	100.0	3.7	67.3	1.1	4.8	11.1	12.1
Nebraska	100.0	12.0	69.2	0.6	4.3	13.2	0.8
Nevada	100.0	2.4	65.8	0.8	4.1	13.1	13.9
New Hampshire	100.0	1.7	69.8	1.2	5.3	12.6	9.3
New Jersey	100.0	4.0	63.1	1.7	3.9	12.0	15.3
New Mexico	100.0	3.2	67.5	0.8	5.0	11.8	11.6
New York	100.0	3.2	59.9	1.0	5.3	9.5	21.1
North Carolina	100.0	2.9	72.0	0.4	4.0	9.4	11.2
North Dakota	100.0	4.0	65.4	0.2	7.4	12.8	10.2
Ohio	100.0	4.0	64.3	0.6	3.4	12.-	15.2
Oklahoma	100.0	3.8	65.8	0.5	4.2	12.6	13.2
Oregon	100.0	4.1	64.7	0.6	4.4	11.5	14.7
Pennsylvania	100.0	3.5	60.6	1.4	4.3	12.2	18.1
Rhode Island	100.0	2.9	68.0	0.9	3.6	10.3	14.3
South Carolina	100.0	9.1	63.5	0.8	3.3	10.8	12.5
South Dakota	100.0	6.3	74.7	0.7	5.4	12.9	--
Tennessee	100.0	2.0	66.1	0.5	4.3	10.6	16.6
Texas	100.0	13.8	64.7	1.2	2.4	12.0	5.9
Utah	100.0	1.8	64.7	0.5	2.9	11.5	18.5
Vermont	100.0	4.1	63.6	0.9	5.6	13.5	12.4
Virginia	100.0	2.5	71.7	0.7	5.0	13.5	6.7
Washington	100.0	3.2	71.0	0.5	5.1	13.7	6.6
West Virginia	100.0	3.1	66.3	0.9	7.5	11.9	10.3
Wisconsin	100.0	2.7	65.5	0.5	5.3	11.0	15.1
Wyoming	100.0	9.7	56.8	5.9	4.5	11.4	11.7
Outlying Areas:							
American Samoa	N O R E P O R T						
Canal Zone	100.0	6.9	71.8	--	2.5	15.6	3.2
Commonwealth of the Northern Marianas	100.0	5.9	89.3	2.3	1.8	0.8	--
Guam	100.0	2.2	80.0	1.3	8.3	3.6	4.7
Puerto Rico	100.0	5.0	78.6	1.5	2.0	6.6	6.3
Virgin Islands	100.0	4.3	82.2	1.0	4.1	8.3	--

1/ Data are comingled with other accounts.
2/ Data for column 8 included in column 7.
3/ Data for column 5 included in column 4.

NA Data not available.

Table 9.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1977-78

State or other area	Average daily attendance (ADA)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Total	From Federal sources	From State and local sources	Average per pupil in ADA	
					Total dollars	Increase from 1976-77
1	2	3	4	5	6	7
50 States and D.C.	40,079,590	$69,666,293,970	$4,916,890,433	$64,749,403,537	$1,738.20	11.4
Alabama	702,880	898,134,294	101,770,000	796,364,294	1,277.79	13.7
Alaska	82,317	287,310,649	37,491,000	249,819,649	3,487.75	8.1
Arizona	470,279	731,825,367	52,512,000	679,313,367	1,556.15	3.9
Arkansas	433,282	470,790,209	43,903,000	426,887,209	1,086.57	10.0
California	4,425,876	7,956,099,008	654,984,206	7,301,114,802	1,797.63	12.9
Colorado	523,536	966,929,258	47,852,000	919,077,258	1,846.92	15.8
Connecticut	555,449	1,063,957,346	35,622,761	1,028,334,585	1,915.49	13.0
Delaware	107,049	211,781,951	19,050,819	192,731,132	1,978.36	8.2
District of Columbia	99,863	258,009,152	72,928,523	185,080,629	2,583.63	9.7
Florida	1,444,646	2,085,444,831	216,585,069	1,868,859,762	1,443.57	8.6
Georgia	997,603	1,232,555,821	137,595,833	1,094,959,988	1,235.52	3.0
Hawaii	157,312	306,304,305	38,097,796	268,206,509	1,947.11	9.7
Idaho	187,769	246,000,000	31,864,000	214,136,000	1,310.12	18.1
Illinois	1,935,346	3,618,939,936	188,356,820	3,430,583,116	1,869.92	10.5
Indiana	1,033,180	1,477,738,811	67,300,000	1,410,338,811	1,430.19	8.7
Iowa	551,136	977,404 038	39,837,042	937,566,996	1,773.44	9.7
Kansas	405,469	656,658,747	44,407,000	612,251,747	1,619.50	8.4
Kentucky	637,644	750,541,712	97,573,000	652,968,712	1,177.05	12.3
Louisiana	751,221	1,046,130,865	99,931,403	946,199,462	1,392.57	17.6
Maine	222,550	307,672,409	23,444,000	284,228,409	1,382.49	11.8
Maryland	736,403	1,477,506,746	92,657,000	1,384,849,746	2,006.38	10.1
Massachusetts	1,001,857	2,242,281,048	59,842,000	2,182,439,048	2,238.12	11.8
Michigan	1,811,457	3,532,697,525	156,865,000	3,375,832,525	1,950.20	12.3
Minnesota	784,314	1,484,648,449	58,186,000	1,426,462,449	1,892.93	9.1
Mississippi	470,006	543,781,773	87,928,564	455,853,209	1,156.97	17.0
Missouri	823,733	1,223,191,379	106,612,411	1,116,578,968	1,484.94	13.0
Montana	152,187	285,503,185	24,207,773	261,295,412	1,876.00	11.3
Nebraska	286,095	484,939,880	26,885,964	458,053,916	1,695.03	9.6
Nevada	131,471	208,548,108	13,804,046	194,744,062	1,586.27	13.6
New Hampshire	158,980	223,315,896	14,496,057	208,819,839	1,404.68	6.4
New Jersey	1,236,759	2,901,322,831	120,171,671	2,781,151,160	2,345.91	12.6
New Mexico	259,354	386,300,417	59,417,000	326,813,417	1,489.47	12.7
New York	2,743,544	7,433,200,757	363,644,161	7,069,555,596	2,709.34	12.2
North Carolina	1,095,128	1,418,478,424	125,613,774	1,292,864,650	1,295.26	11.9
North Dakota	121,136	183,916,000	18,725,000	165,193,000	1,518.26	13.1
Ohio	1,985,160	3,056,210,701	120,408,342	2,935,802,359	1,539.53	11.0
Oklahoma	554,274	776,574,746	77,526,769	699,047,975	1,401.07	12.4
Oregon	425,042	858,046,057	65,399,714	792,646,343	2,018.73	11.4
Pennsylvania	1,940,316	3,799,114,267	286,304,978	3,512,809,289	1,957.99	10.3
Rhode Island	150,161	292,313,644	16,249,000	276,064,644	1,946.67	13.4
South Carolina	579,442	698,959,330	93,579,422	605,379,908	1,206.26	8.4
South Dakota	134,004	184,115,671	24,905,677	159,209,994	1,373.96	10.4
Tennessee	819,028	1,015,393,442	78,647,894	936,745,548	1,239.75	11.3
Texas	2,587,556	3,842,363,000	320,956,000	3,521,407,000	1,484.94	17.0
Utah	305,976	387,687,647	31,987,568	355,700,079	1,267.05	3.9
Vermont	96,234	153,148,137	5,374,310	147,773,827	1,591.41	10.3
Virginia	994,248	1,418,103,572	173,379,631	1,244,723,941	1,426.31	3.8
Washington	713,713	1,357,093,922	123,833,000	1,233,260,922	1,901.46	1/19.2
West Virginia	360,828	515,776,991	38,992,086	476,784,905	1,429.43	12.2
Wisconsin	810,773	1,571,255,591	70,494,899	1,500,760,692	1,937.97	12.8
Wyoming	85,944	160,376,127	8,619,450	151,756,677	1,866.05	10.3
Outlying Areas:						
American Samoa	N O R E P O R T					
Canal Zone	9,657	18,227,454	18,227,454	--	1,887.49	8.3
Commonwealth of the Northern Marianas	4,107	3,938,804	1,421,791	2,517,013	959.05	2/NA
Guam	24,956	42,012,304	4,856,000	37,156,304	1,683.46	12.3
Puerto Rico	676,777	485,890,830	100,053,000	385,837,830	717.95	14.6
Virgin Islands	24,136	36,207,972	4,178,073	32,209,894	1,500.16	4.8

1/ Large increase due to unusually large payment to retirement fund.
2/ Commonwealth of the Northern Marianas is a newly formed jurisdiction with no prior data.

Appendix

Reproduction of
NCES Form 2350-6

Appendix—Reproduction of NCES Form 2350-6

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
EDUCATION DIVISION
WASHINGTON, D.C. 20202
ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS IX)*
FALL SURVEY, PART 4, FISCAL REPORT FOR FISCAL YEAR 1978
(This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.)
NOTE: Report all amounts to the nearest dollar. Before completing this form, read instructions carefully.

FORM APPROVED
OMB NO. 51-R0702
DUE DATE: MARCH 15, 1978
DATE PREPARED
STATE *(or territory)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION — ITEM	REPORT TO NEAREST DOLLAR
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES	
	b. OTHER SOURCES	
20	2. REVENUE FROM INTERMEDIATE SOURCES	
30a and 1711a	3. REVENUE FROM STATE SOURCES	
30b, 40 and 1711b	**REVENUE FROM FEDERAL SOURCES BY PROGRAM**	
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA	
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA	
	6. PUBLIC LAW 81-815 *(school construction)*	
	7. PUBLIC LAW 81-874 *(maintenance and operation)*	
	8. VOCATIONAL EDUCATION	
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH	
	b. VALUE OF DONATED COMMODITIES	
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP	
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES	
	12. TOTAL REVENUE FROM FEDERAL SOURCES	
50-70	13. TOTAL NONREVENUE RECEIPTS	
10-70	14. TOTAL ALL RECEIPTS *(1a + 1b + 2 + 3 + 12 + 13)*	

	CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
800	20. FIXED CHARGES			

NCES FORM 2350-6, 12/77 REPLACES OE FORM 2350-6, WHICH IS OBSOLETE.

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(Continued)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. TOTAL EXPENDITURES			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	26. ESEA, TITLE I	$	$	$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. TOTAL EXCLUSIONS *(sum of lines 25 thru 28)*	$	$	$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line 24 minus line 29)*	$	$	$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED ON LINE 30	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

LINE 30 *(total)*		LINE 31 *(total)*		EXPENDITURE PER PUPIL *(to the nearest cent)*
$	divided by	ADA	equals	$

	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	$	$	$
34. OTHER CURRENT EXPENDITURES *(not included above)*	$	$	$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*	$	$	$
36. DEBT SERVICE a. PAYMENTS FOR INTEREST			
36. DEBT SERVICE b. PAYMENTS FOR PRINCIPAL			
36. DEBT SERVICE c. OTHER EXPENDITURES FOR DEBT SERVICE			
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. TOTAL *(sum of lines 34 thru 38)*	$	$	$

CERTIFICATION – I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in *(name of State)* _____ during the 1976-77 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

PREPARED BY *(name and title)*

AGENCY TELEPHONE	AREA CODE	NUMBER	EXTENSION

SUBMIT COMPLETED FORM TO:

Assistant Secretary for Education
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING NCES FORM 2350-6. MAIL THE COMPLETED FORM TO ASE, NCES.

SPECIAL DEFINITIONS

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State)*.

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10)*.

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs)*, is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State musuems, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. **Such Federal funds are to be included in items 4 through 12.** This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

Lines 15-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not go through the books of local school systems, please report the amount in parentheses and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay)*.

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate administrative units.

Line 38. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.)*.

Related NCES Publications

NCES 78-105	Education Directory, 1977-78: Public School Systems.
NCES 77-154	Preprimary Enrollment, October 1975.
NCES 78-100	Bond Sales for Public School Purposes, 1975-76.
NCES 79-108	Revenues and Expenditures for Public Elementary and Secondary Education, 1976-77.
NCES 78-133	Statistics of Public Elementary and Secondary Day Schools, 1977-1978 School Year (Final).
NCES 77-153	Course Offerings, Enrollments, and Curriculum Practices in Public Secondary Schools, 1972-73.
NCES 76-150	Summary of Offerings and Enrollments in Public Secondary Schools, 1972-73.
NCES 76-152	Statistics of State School Systems, 1973-74.
NCES 76-146	Statistics of Local Public School Systems, Pupils and Staff, Fall 1971.
NCES 76-156	Statistics of Local Public School Systems, Finance, 1972-73.
NCES 79-101	Education Directory, State Education Agency Officials, 1978.
NCES 80-101	Nonpublic School Statistics, 1978-79.
	The Condition of Education, Statistical Report, 1979 Edition, Vol. 1.
	The Condition of Education, NCES Program and Plans, 1979 Edition, Vol. 2.
NCES 79-401	Digest of Education Statistics, 1979.
NCES 79-412	Statistics of Trends in Education, 1967-68 thru 1977-78.
NCES 78-403	Projections of Education Statistics to 1986-87.
NCES 79-432	Education in the United States: Statistics Highlights through 1977-78.

* U.S. GOVERNMENT PRINTING OFFICE : 1981 - 725-399/1108

30